

SUMMARY OF CHANGES

Note: Vertical revision bars "|" are used in the margin of the Circular to highlight new requirements and significant changes.

Section No.	Change
20.4(c)	Explains that the Administration has proposed a change in the treatment of advance appropriations that would require budget authority to be scored in the fiscal year for which the appropriations bill is enacted.
20.7(d)	Provides examples of user fees for goods and services.
20.7(d)	Advises agencies that the Administration is reviewing the treatment of user fees and that revised guidance may be issued.
20.9(b)	Updates the description of BEA categories and the scoring of outlays from contingent emergency appropriations.
20.10	Modifies the guidance on refunds credited to expired accounts consistent with a change in presentation in schedule P (see section 82).
27	Requires the initial submission of budget justification and other materials by September 10, 2001.
30.1	Reminds agencies that budget proposals should reflect the President's Management Plan and guidance provided by OMB.
30.2	Emphasizes the longstanding policy that OMB will only consider supplemental requests for transmittal with the budget (as well as those for later transmittal) that meet certain criteria.
31.1	Revises guidance on requests for advance appropriations.
31.2	Calls for agencies to redistribute higher level positions to front-line, service-delivery positions.
31.8	Provides guidance on e-Government projects and refers to NARA records management guidance for agencies implementing electronic signature technologies.
31.8	Provides guidance on security.
31.9	Provides additional guidance on performing commercial activities.
31.10	Provides additional guidance on user fees.
31.11	Provides additional guidance on workforce restructuring.
32.5	Requires agencies to reflect the full Government share of pension and health benefit costs, including the post-retirement cost of health benefits for current employees.
33.18	Requires estimates for costs associated with relocating or modifying radio spectrum-dependent communications-electronics systems.
51.1	Requires the summary and highlight statement that covers agency budget submissions to relate policies, strategies, and resources requested to the President's management plan and to address outcomes and related outputs listed in OMB spring guidance memoranda.

Section No.	Change
51.7	Requires certain agencies to provide integrated budget and performance information for outcomes and related outputs listed in OMB spring guidance memoranda.
52.4	Provides specific guidance on materials requested for grants management and reminds agencies to include grants management systems in their agency information technology investment portfolio.
52.4	Requires agencies to include information on financial management performance measures and a discussion of the audit quality of non-Federal audits in their initial submission.
52.6	In reporting on financial management activities, requires agencies to report obligations for the prior year.
52.6	Adds new reporting categories for contractor accounting and reporting and for organization-wide financial statements.
Exhibit 52	Requires obligations for each category; includes a contractor break-out for accounting and reporting; includes a break-out for dollars spent on component and agency-wide audits; adds a column for prior year data.
53.1	Highlights the requirement that e-Government projects be prioritized and managed effectively, be citizen-centered, and include specific outcomes.
53.1	Provides detailed information on formulating life cycle costs.
53.2	Clarifies the definitions of financial and non-financial systems.
53.6	Adds a new grants management part to exhibit 53 and removes the resources summary part.
53.7	Revises the coding system for exhibit 53.
56.2	Drops the prescribed format for submission of material; leaves format for information on drug control programs to the agency's discretion.
57	Drops the requirement for information on programs funded by the Violent crime reduction trust fund;
57	Requires agencies to submit erroneous payment data, assessments, and action plans with their initial budget submissions
58	Drops the requirement for information related to the 2002 Winter Olympics; moves information related to privacy policies to sections 53 and 300.
79.3	Explains how account symbols in the 9xxx series are assigned.
80.4	Explains reclassification of changes under the BEA for direct spending programs.
81.2	Requires separate line entries when rescissions and reductions of unobligated balances have a different outlay rate than the new budget authority in an account.
81.2	Automatically generates discretionary offsetting collections in schedules A and S using the same across-the-board increases as other discretionary budget authority.

Section No.	Change
81.3	Changes the line coding in MAX for programs subject to special sequestration rules under the BEA.
81.3	Clarifies that civilian and military pay includes both compensation and benefits.
81.4(c)	Requires agencies to identify offsetting collections (cash) by source in MAX schedules A and S instead of aggregating the data in a single line entry.
81.4	Uses the memorandum entry for outlays from end of PY balances (line 9x22) to report the outlay impact of CY and BY balance transfers, rescissions, and adjustments.
82.3	Drops the distinction between definite and indefinite budget authority
82.3	Clarifies the treatment of transfers, rescissions, and reductions.
82.3, 82.4	Drops the requirement to distinguish between general and special fund amounts for selected lines using line serial numbers.
82.3, 82.6	Modifies the presentation of spending authority from offsetting collections and the calculation of net budget authority.
82.4	Simplifies the presentation of obligated balances.
83.7	Includes repayment of student loans as an example of recruitment and retention obligations under object class 12.1
84.3	Requires agencies to report budget authority and outlays in schedule C on a gross basis.
84.4	Deletes the crosscut for climate change technology and retitles the crosscut for high-performance computing and communications and information technology to networking and information technology R&D.
84.4	Classifies transactions related to credit liquidating accounts as non-investment activities.
85.5	Introduces the balances approach to calculate reestimates.
85.9	Requires agencies to report budget authority and outlays for reestimates on separate lines rather than aggregating them in schedule U, and changes the line coding system.
85.10	Revises the limitation lines in schedules G and H.
85.10	Automatically loads PY start of year balances of loans outstanding (line 1210 in schedule H and line 2210 in schedule G) from the end of year data reported in the previous year's budget.
85.10	Requires agencies to report net financing disbursements (line 6300 in schedules G, H, and Y) through BY+9 rather than BY+4.
86	Drops the requirement for schedule Z, related to budget execution information.
100.4, 100.5, 100.6	Allows agencies to enter data on motor vehicles, relocation expenses, and international travel directly into MAX.
112.3	Requires agencies to provide Congress with information to assess current and proposed capital projects that is consistent with the Administration's budget proposals.

Section No.	Change
Appendix B	Clarifies that the scoring rules for lease purchases capital leases do not apply to interagency leases.
Exhibit E8	Includes a crosswalk between the SF 133, program and financing schedule, and Treasury Annual Report.
210.2	Requires agencies to prepare an interim adjustment to their current strategic plan to incorporate the Administration's program and policy changes.
220.8	Covers the Administration's initiative to fully integrate performance and budget information; instructs agencies to complete the full alignment of resources with performance.
220.9	Includes coverage in an annual plan of the set of government-wide reforms, agency-specific management reforms, grant program administration, and workforce restructuring.
220.11	Includes coverage of management problems cited by the Inspector General, and of the agency's information security program as required by the FY 2001 Defense Authorization Act's amendments to the Paperwork Reduction Act of 1995.
220.12	Expands coverage of data reliability and quality to reflect provisions of the Reports Consolidation Act of 2000.
221	Expands the number of fiscal years covered by performance data in the FY 2003 performance plan to five (FY 1999-2003).
221	Describes the process of selecting outcomes/outputs that will be featured in the FY 2003 budget process, with performance goal target levels being passed back to the agencies, and outlines the initiative to calculate the full cost of programs and activities.
231, 232, 233	Incorporates numerous changes required by the Reports Consolidation Act of 2000 affecting both the content and submission date of annual program performance reports and the agency option of combining the annual program performance report with the agency accountability report.
232.9	Requires the FY 2001 performance report to include actual performance data for FY 1999 and FY 2000.
300.3, 300.5	Summarizes OMB's policy for planning, acquisition, and management of capital assets.
300.9	Provides instructions for electronic submission of exhibit 300.
Exhibit 300	Deletes old exhibit 300A and incorporates funding information (full or incremental) into new exhibit 300, Capital Asset Plan.
Exhibit 300	Adds a new section to part I, "Project Description" and expands part II to add privacy and the requirements of the Government Information Security Reform Act.